

105TH CONGRESS
2D SESSION

H. R. 4687

To amend the Internal Revenue Code of 1986 to allow vendor refunds of Federal excise taxes on kerosene used in unvented heaters for home heating purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 2, 1998

Mr. MALONEY of Connecticut introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow vendor refunds of Federal excise taxes on kerosene used in unvented heaters for home heating purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. VENDOR REFUNDS OF FEDERAL EXCISE TAXES**

4 **ON KEROSENE USED IN UNVENTED HEATERS**

5 **FOR HOME HEATING PURPOSES.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 6427(l)(5) of the Internal Revenue Code of 1986 (relating
8 to sales of kerosene not for use in motor fuel) is amended
9 by striking “or” at the end of clause (i), by striking the

1 period at the end of clause (ii) and inserting “, or”, and
 2 by adding at the end the following new clause:

3 “(iii) in a qualified residential sale (as
 4 defined in subparagraph (D)).”

5 (b) QUALIFIED RESIDENTIAL SALE.—Paragraph (5)
 6 of section 6427(l) of such Code is amended by adding at
 7 the end the following new subparagraph:

8 “(D) QUALIFIED RESIDENTIAL SALE.—
 9 For purposes of subparagraph (B)(iii), the term
 10 ‘qualified residential sale’ means any sale of
 11 kerosene if—

12 “(i) the kerosene is delivered into a
 13 storage tank (of at least 50 but not more
 14 than 200 gallons) located at a residence
 15 for use as a fuel in an unvented heater
 16 used for heating the residence, and

17 “(ii) the vendor reasonably believes
 18 that the kerosene is being so used.”

19 (c) REFUNDS.—Subparagraph (A) of section
 20 6427(f)(4) of such Code is amended by adding at the end
 21 the following new sentence: “In a case to which subsection
 22 (l)(5)(B)(iii) applies, clause (ii) shall be applied by sub-
 23 stituting ‘1 month’ for ‘1 week’ and paragraph (3)(B)
 24 shall be applied by substituting ‘45 days’ for ‘20 days’.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to sales after the date of the enact-
3 ment of this Act.

